



State of Arkansas
Department of Finance and Administration
Sales and Use Tax Section
PO Box 8054, Little Rock AR 72203
<http://www.state.ar.us/salestax> (501) 682-7104

If you purchased taxable merchandise outside the State of Arkansas for use, storage, consumption or distribution within the state, a state and local consumer use tax may be due on the purchase price, including transportation charges. Due to the rapid increase in purchases being made through mail order, telephone, and the World Wide Web, it has become a concern that individuals may not be aware of their obligation to report the consumer use tax on untaxed out of state purchases. Examples of merchandise subject to the consumer use tax include cassettes, CD's, books, furniture, jewelry, food, and clothing.

The use tax is a companion tax to the sales tax whose purpose is to not only raise revenue for the state, but more importantly to protect local merchants, who must collect sales tax, from the unfair advantage of out of state sellers who do not collect Arkansas's sales tax. The use tax has been in effect since 1949.

The use tax rate is the same as the sales tax rate, 6.00% plus the applicable city and/or county rates where the merchandise is delivered in the state. The tax applies to the purchase price of the merchandise plus any shipping and handling charges that the merchant adds to your bill. If the total tax due is greater than \$100 per month, the use tax report should be filed on a monthly basis. If the total tax due is \$25 - \$100 per month, the use tax report should be filed on a quarterly basis. If the total tax due is less than \$25 per month, the use tax report should be filed on an annual basis.

Line 1: Indicate the month and year you are reporting.

Line 2: Fill in the total amount of taxable purchases for the month

Line 3: Multiply the total taxable purchase by the applicable tax rate. This is the state rate of 6.00% plus the city and/or county tax where you live.

Line 4: This is the amount of consumer use tax due the State of Arkansas. Please enclose a check for this amount. Write your consumer use tax account number or social security number on the check and the report period.

If you have questions or need additional forms, please call the Sales and Use Tax Office at (501) 682-7104. Forms are also available from our website.

Individual Consumer Use Tax Report	
Arkansas Department of Finance & Administration Sales and Use Tax Section PO Box 8054, Little Rock AR 72203	1. Report Period: _____ State Tax Rate 6.00% (Texarkana 7.00%) County Rate _____ + _____ City Rate _____ + _____ Total Tax Rate _____ = _____ *
Purchaser(s): _____	
Social Security Number: _____	
Home Address: _____	2. Taxable Out of State Purchases \$ _____
	3. Multiply by Total Tax Rate* x _____
	4. Tax Due \$ _____
City/State/Zip: _____	Check here if this is an aviation purchase. <input type="checkbox"/>
Phone Number _____	(Attach a copy of the bill of sale)
County of Residence: _____	*The total tax rate is the state rate of 6.00% plus the applicable city and county rates where you live.
If you live outside the city limits check here <input type="checkbox"/>	City and county rate may be obtained from the Sales and Use Tax Section website,
If you live in a city other than what is shown in your mailing address, please indicate that city here and use that tax rate to compute your tax. _____	http://www.state.ar.us/salestax , or by calling (501) 682-7104